

**United States Bankruptcy Court  
Central District of California  
Los Angeles  
Judge Ernest Robles, Presiding  
Courtroom 1568 Calendar**

**Wednesday, August 02, 2017**

**Hearing Room 1568**

9:00 AM

**2:16-13575 Liberty Asset Management Corporation**

**Chapter 11**

Adv#: 2:16-01337 LIBERTY ASSET MANAGEMENT CORPORATION et al v. Gao et al

**#1.00 TRIAL**

RE: [1] Adversary case 2:16-ap-01337. Complaint by LIBERTY ASSET MANAGEMENT CORPORATION against Lucy Gao, Benjamin Kirk. (13 (Recovery of money/property - 548 fraudulent transfer)),(14 (Recovery of money/property - other)) (Greenwood, Gail)

Docket 1

**Tentative Ruling:**

8/1/2017

Trial matter - no tentative ruling.

<b>Party Information</b>
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**Debtor(s):**

Liberty Asset Management

Represented By  
David B Golubchik  
Jeffrey S Kwong  
John-Patrick M Fritz  
Eve H Karasik  
Sandford Frey

**Defendant(s):**

Benjamin Kirk

Represented By  
William Crockett

Lucy Gao

Pro Se

**Plaintiff(s):**

Official Committee of Unsecured

Represented By  
Gail S Greenwood  
Jeremy V Richards

LIBERTY ASSET

Represented By

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Jeremy V Richards  
Gail S Greenwood

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Adv#: 2:16-01337 LIBERTY ASSET MANAGEMENT CORPORATION et al v. Gao et al

**#2.00** HearingRE: [112] Motion in Limine to Exclude Evidence (Greenwood, Gail)

Docket 112

**Tentative Ruling:**

**8/1/2017**

For the reasons set forth below, the Committee's Motion *In Limine* is GRANTED and Ms. Gao will not be permitted to introduce Exhibits A through P into evidence or offer testimony with respect to them.

**Pleadings Filed and Reviewed:**

- 1) The Official Committee of Unsecured Creditors' [Amended] Motion *In Limine* to Exclude Evidence (the "Motion") [Doc. No. 113]
- 2) Opposition of Defendant Lucy Gao to Plaintiff's Amended Motion *In Limine* to Exclude Evidence (the "Opposition") [Doc. No. 118]
- 3) Findings of Fact and Conclusions of Law Regarding Motion by the Official Committee of Unsecured Creditors for Summary Adjudication of Defendants' Liability for Breach of Fiduciary Duties and Accounting (the "Jan. 25 Findings") [Doc. No. 57]
- 4) Joint Pretrial Stipulation [Doc. No. 104]
  - a) Order on Joint Pretrial Stipulation [Doc. No. 107]

**I. Findings of Fact and Conclusions of Law That Have Been Established**

The following facts and conclusions of law have been established by the Joint Pretrial Stipulation (the "Pretrial Stip.") [Doc. No. 104], the Court's "Findings of Fact and Conclusions of Law Regarding Motion by the Official Committee of Unsecured Creditors for Summary Adjudication of Defendants' Liability for Breach of Fiduciary Duties and Accounting" (the "Jan. 25 Findings") [Doc. No. 57], declarations submitted in connection with the motion for partial summary adjudication filed by the Official Committee of Unsecured Creditors (the "Committee") of Liberty Asset Management Corporation ("Liberty"), and the judgments issued in the adversary

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proceedings *Liberty Asset Management Corporation v. Green Oak Asset Management LLC and Lucy Gao* [Adv. No. 2:16-ap-01140-ER] and *Liberty Asset Management Corporation v. East Heights LLC and Lucy Gao* [Adv. No. 2:16-ap-01141-ER]:

Liberty Asset Management Corporation ("Liberty") was a real estate investment company that bought and sold real property using a combination of its own cash, cash from investors, and bank loans. Pretrial Stip. at ¶5. Real property acquired by Liberty was not titled in the name of Liberty or its investors, but instead was purchased in the name of various limited liability companies. *Id.* At all times since its formation, Benjamin Kirk was Liberty's President, CEO, CFO, and sole shareholder. *Id.* at ¶6. Mr. Kirk's primary role was soliciting investors for Liberty and identifying real properties for purchase and sale. *Id.* at ¶7.

Lucy Gao has held an equitable interest in Liberty since its inception. Jan. 25 Findings at ¶II.2. Ms. Gao's equitable interest is based upon Mr. Kirk's oral promises that Ms. Gao would receive a 20–50% profit share from Liberty's investments. *Id.* at ¶II.3. Ms. Gao met Mr. Kirk romantically around the end of 2000, and Ms. Gao and Mr. Kirk had a daughter together. Declaration of Lucy Gao in Support of Gao's Opposition to the Motion by the Official Committee of Unsecured Creditors for Summary Adjudication of Defendants' Liability for Breach of Fiduciary Duties and Accounting (the "Gao Decl.") [Doc. No. 34] at ¶4. Ms. Gao was in charge of overseeing Liberty's accounting functions; ensuring that timely tax returns were prepared; maintaining records pertaining to the purchase, sale, and financing of assets; maintaining records pertaining to the flow of funds from investors; and maintaining Quickbooks records. Jan. 25 Findings at ¶II.7.

Typically, Liberty entered into a contract with an investor (each, an "Investment Contract") to purchase a specific parcel of real estate, and the investor would wire money to a designated escrow account. Pretrial Stip. at ¶8. Pursuant to the Investment Contract, the investor was obligated to wire a sum of money and Liberty was obligated to purchase the designated real property. *Id.* If Liberty could not complete the purchase of the designated real property, Liberty and the investor would cancel the Investment Contract, and Liberty would agree to either (1) refund the investor's deposit or (2) maintain the investor's funds on deposit as a credit for future investments. *Id.* at ¶10.

In the course of its business, Liberty formed limited liability companies (the "Investment Entities") to acquire and hold assets, including real properties, for the benefit of Liberty and/or its investors. *Id.* at ¶15. Ms. Gao was the sole and/or

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managing member of the following Investment Entities at various times prior to Liberty's bankruptcy:

- 1) HK Grace Building LLC ("HK Grace");
- 2) Strong Water Capital Management LLC ("Strong Water");
- 3) Coastline Investments LLC ("Coastline");
- 4) Diamond Waterfalls LLC ("Diamond Waterfalls");
- 5) Atherton Financial Building LLC ("Atherton Financial");
- 6) Pacific View REO Management LLC ("Pacific View");
- 7) FACDC Azusa LLC ("FACDC");
- 8) 1595 17th Street LLC ("1595 17th Street"); and
- 9) 544 San Antonio Road LLC ("544 San Antonio").

*Id.* at ¶17. With the exception of property held by Bridgestream Management LLC ("Bridgestream"), all of the property held by each of the Investment Entities is actually owned by Liberty. [Note 1] Jan. 25 Findings at ¶II.16. Ms. Gao was a signatory on the Investment Entities' account, typically without Mr. Kirk. *Id.* at ¶II.19. Both Ms. Gao and Mr. Kirk had signing authority on Liberty's accounts. *Id.* at ¶II.13.

Ms. Gao knew that the funds provided by Mr. Kirk for the purchase of real estate belonged to Liberty, because she handled the transfer of those funds. *Id.* at ¶II.18. Ms. Gao executed certain personal financial statements, under penalty of perjury, in which she represented that certain of the assets of the Investment Entities belonged to her. Pretrial Stip. at ¶18.

In the course of its business, Liberty formed certain escrow companies so that Liberty could handle the closing of certain transactions. Liberty's internal escrow companies include the following:

- 1) American Heritage Escrow Services Corporation;
- 2) Diamond Point Real Estate Corporation d/b/a Skyline Escrow Services;
- 3) Gold View Horizon LLC d/b/a Horizon Escrow Services; and
- 4) New Life Real Estate Corporation d/b/a Vista Escrow Services and d/b/a Shoreline Escrow Services.

*Id.* at ¶20. Liberty also used the services of a single outside escrow company, Sincere Escrow. *Id.* at ¶21. Sincere Escrow is owned by Margaret Chiu. *Id.*

**Liberty's Investment Losses**

***Forfeited Deposits***

In an attempt to acquire real properties, Liberty made nonrefundable deposits to escrow accounts. At the end of 2011, Liberty forfeited approximately \$7 million that it

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had deposited in an attempt to purchase property located at 10 United Nations Plaza, San Francisco, CA (the "U.N. Plaza Property"). Liberty did not succeed in purchasing the U.N. Plaza Property. *Id.* at ¶26.

In 2013, Liberty forfeited \$2 million that it had deposited in an attempt to purchase an office building located at 540–550 Montgomery Street, San Francisco, CA (the "Montgomery Street Property"). Liberty did not succeed in purchasing the Montgomery Street Property. *Id.* at ¶27.

*Hedge Fund Investment*

On June 21, 2013, Liberty invested \$5 million to purchase an 11% interest in the hedge fund Foundation Managing Member LLC ("Foundation"). *Id.* at ¶28. Liberty made the investment through Strong Water. *Id.* Foundation subsequently failed and Liberty lost its entirety investment. *Id.* at ¶34.

*Pledge of Liberty's Properties for Ms. Gao's Benefit*

On October 2, 2012, Ms. Gao on behalf of East Heights LLC ("East Heights") and Green Oak Asset Management LLC ("Green Oak") encumbered four real properties as security for a loan in the principal amount of \$2.88 million made by Shanghai Commercial Bank to Ms. Gao. *Id.* at ¶35. The encumbered properties are located at (1) 1001 East Road, La Habra, CA; (2) 3808 Hollins Avenue, Claremont, CA; (3) 409 Avenida Santa Barbara #D, San Clemente, CA; and (4) 413 Avenida Santa Barbara #B, San Clemente, CA. *Id.* On October 22, 2015, Ms. Gao on behalf of Green Oak entered into a modification agreement with Shanghai Commercial Bank, which provided that the deed of trust against the property at 409 Avenida Santa Barbara #D, San Clemente, CA secures the principal amount of \$1.68 million. *Id.* The loan from Shanghai Commercial Bank to Ms. Gao remains outstanding and continues to encumber the four real properties. *Id.* at ¶40.

*Payments to Ms. Gao from the Sale of 166 Geary*

HK Grace held title to real property located at 166 Geary Street, San Francisco, CA (the "Geary Property"). *Id.* at ¶41. Under the terms of an Operating Agreement dated November 2011, Ms. Gao was the sole manager and member of HK Grace. *Id.* On November 17, 2014, HK Grace sold the Geary Property for \$60 million. *Id.* at ¶43. Net proceeds of approximately \$26 million from the sale were deposited in an account in HK Grace's name. *Id.* On November 17, 2014, Ms. Gao caused Huntington Giant Capital Corporation ("Huntington Capital") to submit an invoice for payment of \$1.8

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million to HK Grace, which was paid from the sale proceeds of the Geary Property to an account in Huntington Capital's name. *Id.* at ¶44. On November 18, 2014, one day after the sale of the Geary Property, Ms. Gao paid a check to herself in the amount of \$8.5 million. *Id.* at ¶45.

*Payments to Ms. Gao from Liberty and Its Investment Entities*

Between December 2012 and May 2014, Mr. Kirk wrote checks payable to Ms. Gao from the accounts of Liberty and one of its Investment Entities in the amount of \$60,000. *Id.* at ¶II.47.

**Mr. Kirk and Ms. Gao Breached Their Fiduciary Duties to Liberty**

As the sole officer and director of Liberty, at all relevant times Mr. Kirk owed a fiduciary duty of care, loyalty, and good faith to Liberty. Jan. 25 Findings at ¶III.2. As a fiduciary of Liberty, Mr. Kirk bears the burden of accounting for funds entrusted to Liberty. *Id.* at ¶III.3.

While she may not have been formally designated as an officer of Liberty, by, among other things, exercising dominion and control over Liberty's assets as both an agent of Liberty and trustee of its assets, Ms. Gao assumed a fiduciary obligation to Liberty to account for those assets. *Id.* at ¶III.6.

Mr. Kirk breached his fiduciary duties to Liberty by, among other things, failing to supervise Ms. Gao, failing to establish controls to prevent Ms. Gao's diversion of assets, failing to disclose the diversion of assets, and failing to account for Liberty's assets. *Id.* at ¶III.12. Ms. Gao breached her fiduciary duties to Liberty by, among other things, diverting Liberty's assets to herself and entities under her control, and failing to account for Liberty's assets. *Id.* at ¶III.13.

Mr. Kirk and Ms. Gao each bear the burden of proof to account to Liberty. *Id.* at ¶III.14. Mr. Kirk and Ms. Gao must demonstrate that all monies entrusted to Liberty through them were properly managed by rendering an account of all receipts and disbursements, showing when, to who, and for what purpose payments were made. *Id.*

Mr. Kirk and Ms. Gao can neither account for Liberty's funds that were controlled by them, nor have they demonstrated that any such accounting is possible. *Id.* at ¶III.15. All of Liberty's books and records have been turned over to Liberty's Chief Restructuring Officer (the "CRO"). *Id.* at ¶II.24. The records that have been turned over are incomplete and insufficient to permit a proper accounting for funds that Liberty received and disbursed over the last four years. *Id.* at ¶II.25.

At issue in the present trial is the amount of damages sustained by Liberty as a

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result of Mr. Kirk and Ms. Gao's breach of their fiduciary duties.

**II. The Committee's Motion *In Limine* and Ms. Gao's Opposition**

The Committee moves to exclude all exhibits that Ms. Gao intends to offer into evidence at trial. The exhibits in question consist of personal bank statements, checks, wire transfers, a promissory note, and a prepared summary of transactions. The Committee argues that the exhibits should be excluded for the following reasons:

- 1) The Court has already determined that Liberty's records, which Ms. Gao was charged with maintaining, are incomplete and insufficient to permit a proper accounting of funds received and disbursed by Liberty over the last four years. Any attempt by Ms. Gao to account at this time is barred by the law of the case.
- 2) The partial accounting that Ms. Gao seeks to introduce into evidence is based only on a selective set of monthly statements from Ms. Gao's personal checking account. The piecemeal set of records that Ms. Gao offers does not amount to a proper accounting of Liberty's funds. Ms. Gao is required to present an accounting of *all* receipts and disbursements of Liberty, showing when, to whom, and for what purpose the payments were made. The evidence Ms. Gao seeks to introduce falls far short of that standard.
- 3) The exhibits are intended to show that in certain instances, Ms. Gao used funds diverted to her personal accounts to pay Liberty's expenses or return funds to Liberty or its Investment Entities. But Ms. Gao offers only a sliver of the picture of what happened to Liberty's assets, and the exhibits she offers do not address what happened immediately before or after the transactions at issue. The proposed exhibits are not probative of an accounting based on "satisfactory evidence"—that is, evidence that supports the accuracy of every item of account, *Burwell v. McCabe*, 98 Cal. App. 2d 503, 505 (Cal. Ct. App. 1950)—and should be excluded because introduction of such evidence will cause delay and waste the Court's time. Consideration of the exhibits is also prejudicial to the Committee, because most of the exhibits were not produced until the parties met to prepare the Pretrial Stipulation.
- 4) Exhibits L and P appear to relate to the proceeds of the sale of the Geary Property. The Court has previously found that Ms. Gao is precluded from testifying on such issues based upon her previous invocation of the Fifth Amendment.



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Ms. Gao makes the following arguments in opposition to the Committee's Motion *In Limine*:

- 1) The Pretrial Stipulation provides that the issue of fact to be determined is the amount of damages cause by Ms. Gao as a result of (a) her diversion of Liberty's assets and (b) her failure to account for Liberty's assets. While Ms. Gao's exhibits may not be relevant to the amount of damages caused by Ms. Gao's failure to account, the exhibits are relevant to determining damages caused by Ms. Gao's diversion of Liberty's funds.
- 2) The Committee argues that Ms. Gao is barred from presenting evidence as to the disposition of the sale proceeds of the Geary Property as a result of her previous invocation of the Fifth Amendment. While Ms. Gao's invocation of the Fifth Amendment may prevent her from testifying on this issue, it does not prevent her from introducing documentary evidence as to the issue.

### **III. Findings and Conclusions**

The Court has already determined that Ms. Gao cannot account for the funds which she controlled at Liberty, that Ms. Gao has not demonstrated that such an accounting is possible, and that the remaining books and records that have been turned over to Liberty's CRO are not sufficient to permit a proper accounting of the funds that Liberty received and disbursed over the past four years. Jan. 25 Findings at ¶¶III.15 and II.24–25. Now, in an attempt to mitigate the damages for which she is liable based upon her failure to account, Ms. Gao seeks to introduce only those records which support her contention that she used funds entrusted to Liberty to pay its debts. This piecemeal selection of records sheds light only on a sliver of Liberty's financial history and is meaningless because the Court has no way of knowing what the missing records would show. For example, although the exhibits Ms. Gao seeks to introduce appear to show that Ms. Gao used some of the funds entrusted to Liberty to pay its debts, the missing records might show additional transactions increasing Liberty's indebtedness. In terms of enabling the Court to determine Ms. Gao's liability for failure to account, the fragmentary and incomplete record presented by Ms. Gao is worse than no record at all.

The Court has previously determined that Ms. Gao owes a fiduciary duty to account to Liberty. As a fiduciary of Liberty, Ms. Gao was "under an obligation to render to [Liberty's] beneficiaries a full account of all [her] dealings with [Liberty's] property, and where there has been a negligent failure to keep true accounts all presumptions are against" Ms. Gao. *Blackmon v. Hale*, 1 Cal. 3d 548, 560, 463 P.2d

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418, 425 (1970). As the Ninth Circuit has explained:

The obligation to render an accounting is triggered by proof that the plaintiff entrusted property to the defendant in a fiduciary relationship. Once the fiduciary relationship is established, the burden is on the defendant to show that he has performed his duties properly .... The defendant thus could not escape liability simply by remaining silent or by testifying generally that funds were not misappropriated. Instead, the fiduciary was under a duty to render an account that "should show in detail the items expended and show when, to whom, and for what purposes the payments were made so the beneficiaries can make a reasonable test of the accuracy of the accounts. The accounts should be clear and accurate and if they are not, all presumptions are against the trustee and all obscurities and doubts are to be taken adversely to him."

*Otto v. Niles (In re Niles)*, 106 F.3d 1456, 1461 n.4 (9th Cir. 1997).

The snippets of financial information that Ms. Gao seeks to introduce fall far short of showing in detail either Liberty's expenditures or when, to whom, and for what purposes those expenditures were made. As such, Ms. Gao's proposed fragmentary accounting does not enable the Court to evaluate the extent to which Liberty was damaged as a result of Ms. Gao's failure to account. As set forth above, such a misleading and partial accounting is even less revealing than no accounting at all. Ms. Gao owed Liberty a fiduciary obligation to maintain and preserve accurate and thorough business records. Having failed to fulfill that duty, she may not now present only the few exculpatory records that have not disappeared.

Ms. Gao concedes that her exhibits may not be relevant to determining the damages caused by her failure to account, but argues that they are relevant to determining the "amount of damages caused by [Ms.] Gao arising from her diversion of assets of" Liberty. Pretrial Stip. at ¶B.2. The Court finds that the exhibits are not probative as to damages caused by diversion of assets for the same reasons that they are not probative as to damages caused by failure to account. The exhibits show only a small number of a myriad of Liberty-related transactions; records showing what happened immediately before or after those transactions are missing. As such, the exhibits shed no light on whether Ms. Gao diverted assets from Liberty. For example, Ms. Gao presents checks showing substantial payments from bank accounts which she controlled to entities that may have been creditors of Liberty. But without a complete record, there is no way of knowing whether those payments were offset by additional diversions of Liberty's assets. It is as though Ms. Gao were seeking to establish the balance of her checking account by presenting records only of deposits to the account

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while omitting all records of withdrawals from the account.

The exhibits are also inadmissible because they were not timely produced. Ms. Gao did not produce the exhibits to the Committee until July 5, 2017—more than a month after the discovery cutoff date of May 31, 2017. *See* Greenwood Decl. at ¶¶5–6. Civil Rule 26(a)(1)(A)(ii) requires parties to produce all documents that they may use to support their claims and defenses. Civil Rule 37(c) provides that a party who fails to timely produce the information required by Rule 26 may not rely upon that information at trial, "unless the failure was substantially justified or is harmless." The burden is on the non-compliant party to "demonstrate that failure to comply with Rule 26(a) is substantially justified or harmless." *Torres v. City of Los Angeles*, 548 F.3d 1197, 1213 (9th Cir. 2008). Exclusion of evidence under Rule 37(c) does not require the Court "to make a finding of willfulness or bad faith," and the "implementation of the sanction is appropriate 'even when a litigant's entire cause of action ... [will be] precluded.'" *Hoffman v. Constr. Protective Servs., Inc.*, 541 F.3d 1175, 1180 (9th Cir. 2008).

Here, Ms. Gao did not produce any exhibits until more than a month after the discovery cutoff date. Ms. Gao has not shown that her failure to timely produce the exhibits was either substantially justified or harmless. Indeed, the Committee would be prejudiced if the Court were to admit the untimely exhibits, as the Committee has not had sufficient time to review those exhibits.

For these reasons, Ms. Gao may not rely upon Exhibits A through P at trial. Nor may Ms. Gao testify as to the contents of Exhibits A through P or the transactions documented by those exhibits.

**Ms. Gao May Not Offer Testimony Pertaining to Matters as to Which She Previously Invoked the Fifth Amendment**

At a hearing conducted in Liberty's main bankruptcy case on June 22, 2016, Ms. Gao took the Fifth Amendment when questioned by counsel for the Committee. The hearing was on Liberty's emergency motion to obtain an order requiring Ms. Gao to immediately turnover Liberty's books and records. Liberty filed the emergency motion after its private investigator observed a document shredding truck at 3218 East Holt Avenue, West Covina, CA 91791 (the "Holt Property"), where certain of Liberty's books and records were stored. At the time, the Holt Property was under Ms. Gao's control.

At the hearing, Ms. Gao invoked the Fifth Amendment in response to the following questions posed by counsel for the Committee:

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- 1) So Mr. Kirk has testified that Liberty Asset Management was formed in about 2007, is that correct?
- 2) Ms. Gao, were you employed with Liberty Asset Management from and after 2007?
- 3) Ms. Gao, can you describe your job functions on behalf of Liberty Asset Management?
- 4) Ms. Gao, as part of your responsibilities at Liberty Asset Management, were you in charge of accounting functions?
- 5) Ms. Gao, is it true that all or substantially all of the assets that were purchased with investors' funds on behalf of Liberty were taken in—the title was taken in LLCs that name you as the sole member?
- 6) Ms. Gao, would you mind telling the Court what happened with the proceeds from the sale of 166 Geary?

*See Bankruptcy Doc. No. 152 at 65–69.*

The Court reiterates its finding, made in connection with the Committee's motion for partial summary adjudication, that Ms. Gao is precluded from offering testimony pertaining to the subjects as to which she previously invoked the Fifth Amendment. As the Ninth Circuit has explained:

Trial courts generally will not permit a party to invoke the privilege against self-incrimination with respect to deposition questions and then later testify about the same subject matter at trial. The Federal Rules of Civil Procedure “contemplate ... ‘full and equal discovery’ ... so as to prevent surprise, prejudice and perjury” during trial. *Id.* “[B]ecause the privilege may be initially invoked and later waived at a time when an adverse party can no longer secure the benefits of discovery, the potential for exploitation is apparent.”

*Nationwide Life Ins. Co. v. Richards*, 541 F.3d 903, 909–11 (9th Cir. 2008) (internal citations omitted).

Here, Ms. Gao invoked the Fifth Amendment at a hearing intended to elicit information regarding (1) the location and content of Liberty's books and records and (2) Ms. Gao's role in creating, maintaining, and preserving those books and records. This refusal to testify occurred at a critical juncture in the case, as it is possible that at the time of the hearing certain of Liberty's key records might not yet have been destroyed. Now that a complete set of records no longer exists, the Committee cannot secure the benefits of any information that may have been contained in those records. Having invoked the Fifth Amendment as a shield at a time when her testimony may

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have elucidated relevant information and may have assisted the Committee's efforts to preserve Liberty's records, Ms. Gao cannot now decide to testify as to the same subjects now that most of the corresponding records, which would either corroborate or disprove her testimony, are no longer available.

**Note 1**

As a result of the automatic stay arising from Bridgestream's Chapter 11 petition, the Court has not entered judgment in the action being prosecuted against Bridgestream by the Committee seeking a determination that Bridgestream holds its property in trust for Liberty.

<b>Party Information</b>
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**Debtor(s):**

Liberty Asset Management

Represented By  
David B Golubchik  
Jeffrey S Kwong  
John-Patrick M Fritz  
Eve H Karasik  
Sandford L. Frey

**Defendant(s):**

Benjamin Kirk

Represented By  
William Crockett

Lucy Gao

Represented By  
Stephen R Wade

**Plaintiff(s):**

Official Committee of Unsecured

Represented By  
Gail S Greenwood  
Jeremy V Richards

LIBERTY ASSET

Represented By  
Jeremy V Richards  
Gail S Greenwood